



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Charmaine Stappeler **Phone #:** (406) 257-1857

(Signature)

(Date)

Chair, Board of Trustees:

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
210	Revolving/Interest	LOCAL		
215	Compensated Absence/Retirement	LOCAL		
225	Professional Development	LOCAL		
240	Severe Comm Disorder Program	LOCAL		
250	Medicaid	STATE	159695	State
260	Medicaid / MAC	LOCAL		
277	Flex Acct Gains in Trust	LOCAL		
735	IDEA Preschool	FEDERAL	159695 7915allo	84.173A
736	IDEA Preschool	FEDERAL	159695 7916allp	84.173A
745	IDEA Part B	FEDERAL	159695 7715allo	84.027
746	IDEA Part B	FEDERAL	159695 7716allo	84.027

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		9,532.35	338,872.84	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			160,846.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		9,532.35	499,718.84	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		9,532.35	499,718.84	
52	TOTAL FUND BALANCE/EQUITY		9,532.35	499,718.84	
53	TOTAL LIABILITIES AND FUND BALANCE		9,532.35	499,718.84	

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		308,520.24		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		308,520.24		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		308,520.24		
52	TOTAL FUND BALANCE/EQUITY		308,520.24		
53	TOTAL LIABILITIES AND FUND BALANCE		308,520.24		



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,594.12	10,675.73		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	6,594.12	10,675.73		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	6,594.12	10,675.73		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	6,594.12	10,675.73		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	6,594.12	10,675.73		



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	98.11	98.66
	2240 County Retirement Distribution	44,402.17	42,152.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>44,500.28</u>	<u>42,251.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	35,892.31	44,483.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,892.31	44,483.48	

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					11,764.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,251.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,483.48 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,532.35 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
210	Revolving/Interest	
	1510 Interest Earnings	6,148.17
215	Compensated Absence/Retirement	
	9710 Residual Equity Transfers In	5,020.00
225	Professional Development	
	1950 Services Provided Other School Districts or Coops	654.70
240	Severe Comm Disorder Program	
	1950 Services Provided Other School Districts or Coops	67,248.45
250	Medicaid	
	3355 Medicaid - Miscellaneous	57,096.07
260	Medicaid / MAC	
	3357 Montana Administrative Claiming Reimbursement	949.39
277	Flex Acct Gains in Trust	
	6100 Material Prior Period Revenue Adjustments	989.49
736	IDEA Preschool	
	4570 IDEA Preschool	38,692.00
746	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	536,820.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		713,618.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
210	Revolving/Interest			
	1XX Regular Education Programs - Elementary/Secondary			
	24XX Support Services - School Administration			
		7XX Property and Equipment Acquisition		5,695.00
	999 Undistributed			
	9999 Undistributed			
		971 Residual Equity Transfers Out		2,500.00
		210 Subtotal		8,195.00
215	Compensated Absence/Retirement			
	280 Special Education - Local and State			
	21XX Support Services - Students			
		1XX Personal Services - Salaries		1,200.00
		2XX Personal Services - Employee Benefits		94.80
		215 Subtotal		1,294.80



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
225	Professional Development				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			5XX Other Purchased Services		180.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		4,976.75
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		8,754.00
			225 Subtotal		13,910.75
240	Severe Comm Disorder Program				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		72,345.11
			2XX Personal Services - Employee Benefits		11,024.00
			5XX Other Purchased Services		130.65
			6XX Supplies and Materials		2,945.34
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		399.50
			5XX Other Purchased Services		30.00
			240 Subtotal		86,874.60
250	Medicaid				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		4,961.18
			3XX Purchased Professional and Technical Services		19,414.92
			6XX Supplies and Materials		714.64
			250 Subtotal		25,090.74
277	Flex Acct Gains in Trust				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits		456.75
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits		63.00
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits		63.00
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits		10.50
			277 Subtotal		593.25



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
736	IDEA Preschool				
	457	IDEA Preschool			
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		12,625.00
		2XX	Personal Services - Employee Benefits		2,117.00
		3XX	Purchased Professional and Technical Services		23,800.00
		6XX	Supplies and Materials		150.00
			736 Subtotal		38,692.00
746	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		219,035.85
		2XX	Personal Services - Employee Benefits		64,804.89
		3XX	Purchased Professional and Technical Services		48,856.45
		5XX	Other Purchased Services		3,079.94
		6XX	Supplies and Materials		5,044.06
		221X	Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits		2,784.08
		3XX	Purchased Professional and Technical Services		4,755.00
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		72,500.00
		2XX	Personal Services - Employee Benefits		18,426.06
		5XX	Other Purchased Services		600.00
		6XX	Supplies and Materials		3,795.16
		810	Dues and Fees		1,273.10
		25XX	Support Services - Business		
		5XX	Other Purchased Services		6,251.33
		26XX	Operation and Maintenance of Plant Services		
		4XX	Purchased Property Services		4,191.10
		5XX	Other Purchased Services		10,475.00
		6XX	Supplies and Materials		4,776.28
		7XX	Property and Equipment Acquisition		20,000.00
		8XX	Other Expenditures		755.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		930	Federal/State Grant Resources Transferred to Other Districts or Cooperatives		45,416.70
			746 Subtotal		536,820.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					711,471.14



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					497,571.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					713,618.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					711,471.14 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					499,718.84 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
210 Revolving/Interest	6,148.17	8,195.00	-2,046.83
215 Compensated Absence/Retirement	5,020.00	1,294.80	3,725.20
225 Professional Development	654.70	13,910.75	-13,256.05
240 Severe Comm Disorder Program	67,248.45	86,874.60	-19,626.15
250 Medicaid	57,096.07	25,090.74	32,005.33
260 Medicaid / MAC	949.39	0.00	949.39
277 Flex Acct Gains in Trust	989.49	593.25	396.24
736 IDEA Preschool	38,692.00	38,692.00	0.00
746 IDEA Part B	536,820.00	536,820.00	0.00
Total	713,618.27	711,471.14	2,147.13



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1950 Services Provided Other School Districts or Coops	259.80	0.00
	3233 State Special Education - Direct Payments to Cooperatives	236,217.82	241,792.79
	3234 Quality Educator - Direct payment to Cooperatives	22,662.90	25,526.60
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	41,852.12	43,060.18
	9710 Residual Equity Transfers In	0.00	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		300,992.64	312,879.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	137,603.68	148,088.82
			2XX Personal Services - Employee Benefits	20,504.78	19,459.20
			3XX Purchased Professional and Technical Services	40,308.75	53,785.05
			5XX Other Purchased Services	15,862.29	20,517.05
			6XX Supplies and Materials	9,246.69	553.39
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	2,218.87	851.08
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	9,493.00	6,760.50
			5XX Other Purchased Services	1,945.39	1,506.55
			6XX Supplies and Materials	6,071.80	791.61
			8XX Other Expenditures	1,070.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	22,860.83	24,671.92
			2XX Personal Services - Employee Benefits	5,016.10	6,333.50
			5XX Other Purchased Services	7,745.36	441.75
			6XX Supplies and Materials	3,732.28	1,932.68
			8XX Other Expenditures	161.05	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	4,624.88	4,875.39
			4XX Purchased Property Services	6,784.15	8,841.56
			6XX Supplies and Materials	1,446.63	544.21
			8XX Other Expenditures	433.47	623.57
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	5,020.00	5,020.00



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	302,150.00	305,747.83
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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	301,388.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	312,879.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	305,747.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	308,520.24	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	38,701.00	38,318.94
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	1,397.42	1,438.18
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Special Education Reversion

Special Education Allowable Cost Payments:

- a. Instructional Block Grant Entitlement
- b. Related Services Block Grant Entitlement
- c. Total Entitlements Subject to Reversion 0.00

Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion
[(c) * (1.33)] + [(d) * (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 0.00
- g. Special Education Reversion Amount
If f = 0 then c = reversion ELSE
If (e - f) is > 0, then [(e - f) * 0.75] = reversion 0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			0.00	0.00	0.00	0.00	0.00

0.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	99,175.81	0.00	0.00	0.00	99,175.81
Land Improvements	5,990.00	0.00	0.00	0.00	5,990.00
Buildings	315,946.99	0.00	0.00	0.00	315,946.99
*** Machinery and Equipment	130,903.61	0.00	25,695.00	32,591.00	124,007.61
Totals at Historical Cost	552,016.41	0.00	25,695.00	32,591.00	545,120.41
Depreciation					
Improvement Accum	973.38	0.00	299.50	0.00	1,272.88
Building Accum	26,205.74	0.00	6,594.49	0.00	32,800.23
*** Machinery and Equipment Accum	68,867.31	9,640.00	16,133.33	30,291.00	64,349.64
Total Accumulated Depreciation	96,046.43	9,640.00	23,027.32	30,291.00	98,422.75
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	455,969.98	-9,640.00	2,667.68	2,300.00	446,697.66

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
School Administration (24XX)	779.25	0.00	0.00
Operations and Maintenance (26XX)	15,354.08	0.00	0.00
Unallocated	6,893.99	0.00	0.00
Total Depreciation for FY2016	23,027.32	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	26,132.70	8,677.19	0.00	0.00	34,809.89	0.00	34,809.89
Total Governmental Activity							
Non-bond Long-Term Liabilities	26,132.70	8,677.19	0.00	0.00	34,809.89	0.00	34,809.89

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 9695-66347570

15 Flathead County

9695 Flathead Special Ed. Coop.

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	39,065.29	0.00	15,532.61	23,532.68
Net Pension - TRS	575,367.00	37,508.00	0.00	612,875.00